

VENDOR SPECIAL EVENT LICENSE APPLICATION FOR SINGLE OR MULTIPLE EVENTS

If you need assistance with the completion of this form call (303) 866-5643.

*If you are a vendor who will be providing service only, it is not necessary to obtain a special event sales tax license.

Mail White Copy of License Application To:

Colorado Department of Revenue, Attn: Special Events Coordinator, **P. O. Box 13200**, Denver, CO 80201

Keep yellow copy of license: This is your temporary license.

For Walk In Service, Bring Two Copies To:

Colorado Department of Revenue, 1375 Sherman Street, Room 112, Denver CO 80261

Colorado Springs Service Center, 4420 Austin Bluffs Parkway, Colorado Springs CO 80918

Fort Collins Regional Service Center, 1121 W. Prospect Rd, Bldg D, Fort Collins CO 80526

Grand Junction Service Center, 222 S. Sixth Street, Room 208, Grand Junction CO 81501

Pueblo Service Center, 310 E. Abriendo Ave., Suite A4, Pueblo CO 81004-4226

A temporary sales tax license may be obtained when the application and appropriate fees are presented at one of the locations listed above.

All walk-in business and individual applicants for a Business Registration **must** provide valid **proof of identification** at time of application.

INSTRUCTIONS

SECTION A

Box 1. Do you have a Colorado state sales tax license? If answer is yes, list your Colorado state sales tax license number here.

Box 2. City In Which Your Event Is Being Held, County, Zip. Single Event license – list the location where your event is to be held. **Multiple Event** License – list the location of your **first** event.

Box 3. Type of Organization. Check the box that indicates the legal structure for your business/organization.

Note: Married couples must register as a general partnership if both spouses are owners of the business

SECTION B

Line 1. Taxpayer Name. The name should be typed/printed as follows:

- * **Individual (sole proprietorship).** Last name, first name, the middle name or initial.
- * **General Partnership, Association or Joint Venture.** The last name, first name, and middle initial of two principal partners. If there are additional partners, attach a separate sheet.
- * **Corporation Limited Partnership, or Limited Liability Company.** The legal name of the business must be the same as filed with the Colorado Secretary of State.

Trade name registration for individual and general partnerships registered before May 30th, 2006 with an effective date BEFORE June 1, 2006 complete a DR 592 trade name registration form. Registration of a trade name on or after May 30th, 2006 must be done with the Colorado Secretary of State.

Line 3a. through 3b. City In Which Your Business Is Located, State, County, Zip. List the location of your business.

Line 4. Mailing address. Please enter your mailing address here.

Line 5. Brief Description of Business/What do you sell? A brief description of products, services and/or function of the person/business.

SECTION C

Lines 1a. through 2a. Owner/Partner Name. ALL ORGANIZATIONS, INCLUDING SOLE PROPRIETORS, MUST COMPLETE THESE LINES. Type/print the name, title, social security number, and home address of each individual, partner, corporate officer or member. If there are more than two owners, attach a separate sheet and provide the same information for additional owners.

SECTION D

Line 1. Indicate Which Applies To You.

Single Event - A single event license is required if you make retail sales at a single special event. The exact date(s) and location of the event must be noted under "Event Location" in Section A when you apply for the license.

Multiple Event - The license is for a person or entity engaging in more than one special event in any two year period. Any person or entity holding a wholesale or retail license which make sales at these events must have a separate multiple events license and complete a separate application. There is no fee for businesses that have a sales tax license.

SECTION E - FEES

Period Of Event. Indicate duration of event, from beginning to end for a single special event license. For a multiple special event license, see the fee schedule below for the event period.

Single Special Event License fee is \$8 for each event. The license must be obtained for each sales event where you make retail sales if the event is at a location other than your business (if any). There is no fee for a person or entity that has a regular Colorado state sales tax license.

Multiple Special Events License fee is \$16 for a two-year period. There is no fee for a person or entity that has a regular Colorado state sales tax license.

The fee schedule is as follows:

If first day of sales is:

January to June even-numbered years 2004, 2006, 2008	\$16.00
July to December even-numbered years , 2004, 2006, 2008	\$12.00
January to June odd-numbered years 2003, 2005, 2007	\$ 8.00
July to December odd-numbered years 2003, 2005, 2007	\$ 4.00

* There is no charge for a multiple or single event license IF a person or entity has a current wholesale or retail sales tax license.

* The multiple event license is valid through December 31 of each odd-numbered year.

SECTION F - SIGNATURE

A SIGNATURE MUST BE ON THIS DOCUMENT OR IT WILL NOT BE PROCESSED.

*** NOTE - SALES TAX IS DUE THE TWENTIETH DAY OF THE MONTH FOLLOWING THE MONTH IN WHICH THE SPECIAL EVENT BEGAN.



Colorado Department of Revenue
Tax Forms, Information and E-Services

SALES TAX SPECIAL EVENT APPLICATION

REGISTRATION/ACCOUNT NUMBER

PURPOSE	1. Do you have a sales tax account in Colorado? <input type="checkbox"/> Yes <input type="checkbox"/> No		OWNERSHIP	3. <input type="checkbox"/> Individual <input type="checkbox"/> Limited Partnership <input type="checkbox"/> General Partnership <input type="checkbox"/> Association <input type="checkbox"/> Corporation Incorporation Date: _____ <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Other	
2. Event Location City in which your event is being held		IF YES, Registration Account # _____			
County in which your event is being held		ZIP			
BUSINESS INFORMATION	1. Taxpayer Name (owner, partners or other business organization) (last, first, middle)				
	2. Trade Name/Doing Business As (if applicable)				
	3a. City in which your business is located			State	ZIP
	3b. County in which your business is located			Telephone ()	
	4. Mailing Address (residence address, include unit #)		City	State	ZIP
OWNERSHIP	County		Telephone ()		Federal Employer I.D. # (if unavailable, S.S.#)
	5. Brief Description of Business/What do you sell?				
	(1) Owner/Partner Name (last, first, middle) If Corporation, give Corporation name			Social Security # (Fed. Emp. # if applicable)	
	1a. Address (residence or P.O. Box, street, city, state, ZIP)			Telephone ()	
	1b. (2) Owner/Partner Name (last, first, middle) If Corporation, give Corporation name			Social Security # (Fed. Emp. # if applicable)	
SALES	2a. Address (residence or P.O. Box, street, city, state, ZIP)			Telephone ()	
	2b. If there are other partners, list on separate sheet using the same format.				
	Indicate which applies to you <input type="checkbox"/> Single Event <input type="checkbox"/> Multiple Event				
	I Declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge. (Signature required below)			PERIOD OF EVENT	
				FROM TO	
			Fees		
			Single Event License (999) \$		
			Multiple Event License (999) \$		
			TOTAL \$.		
Signature of Owner, Partner or Corporate Officer			Title		Date

If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your banking account electronically.

DR 0098 (06/07/05) COLORADO DEPARTMENT OF REVENUE				SPECIAL EVENT		RETAIL SALES TAX	
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE		Date	Phone ()		Signature		
Name				20-100		17	
Due Date				1. Gross Sales		● (1-4)	00
Acct. No.		Event Period		2. Sales to other licensed dealers for resale		● (2-4)	00
3. Line 1 less line 2 (Enter this amount on line 4 in all applicable columns)							
4. Net Taxable Sales for each Tax		● (4-1)	00	(4-2)	00	(4-3)	00
5. Name of Event		County of Event		City of Event		Special <input type="checkbox"/> RTD <input type="checkbox"/> CD District(s) <input type="checkbox"/> FD <input type="checkbox"/> RTA	
6. Tax Rate		County Sales Tax Rate		City Sales Tax Rate		Special Dist Sales Tax Rate State Sales Tax Rate .029	
7. Total tax (line 4 x line 6)		00		00		00	
8. Service fee rate						.0333	
9. Service fee allowed vendor (line 7 x line 8)		● (8-1)	00	(8-2)	00	(8-3)	00
10. Sales Tax Due (line 7 minus line 9)		(100)	(11-1) 00	(11-2) 00	(11-3) 00	(11-4)	00
11. Penalty (.10 x line 10)		(200)	(12-1) 00	(12-2) 00	(12-3) 00	(12-4)	00
12. Interest % per Month		(300)	(13-1) 00	(13-2) 00	(13-3) 00	(13-4)	00
13. Total Each Tax (add lines 10, 11 & 12)		00		00		00	
14. Make check payable to Colorado Department of Revenue.				If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your banking account electronically.		AMOUNT PAID (355) \$. 00

▲ DO NOT WRITE BELOW THIS LINE ▲

DR 0098 (06/07/05) COLORADO DEPARTMENT OF REVENUE				SPECIAL EVENT		RETAIL SALES TAX	
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE		Date	Phone ()		Signature		
Name				20-100		17	
Due Date				1. Gross Sales		● (1-4)	00
Acct. No.		Event Period		2. Sales to other licensed dealers for resale		● (2-4)	00
3. Line 1 less line 2 (Enter this amount on line 4 in all applicable columns)							
4. Net Taxable Sales for each Tax		● (4-1)	00	(4-2)	00	(4-3)	00
5. Name of Event		County of Event		City of Event		Special <input type="checkbox"/> RTD <input type="checkbox"/> CD District(s) <input type="checkbox"/> FD <input type="checkbox"/> RTA	
6. Tax Rate		County Sales Tax Rate		City Sales Tax Rate		Special Dist Sales Tax Rate State Sales Tax Rate .029	
7. Total tax (line 4 x line 6)		00		00		00	
8. Service fee rate						.0333	
9. Service fee allowed vendor (line 7 x line 8)		● (8-1)	00	(8-2)	00	(8-3)	00
10. Sales Tax Due (line 7 minus line 9)		(100)	(11-1) 00	(11-2) 00	(11-3) 00	(11-4)	00
11. Penalty (.10 x line 10)		(200)	(12-1) 00	(12-2) 00	(12-3) 00	(12-4)	00
12. Interest % per Month		(300)	(13-1) 00	(13-2) 00	(13-3) 00	(13-4)	00
13. Total Each Tax (add lines 10, 11 & 12)		00		00		00	
14. Make check payable to Colorado Department of Revenue.				If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your banking account electronically.		AMOUNT PAID (355) \$. 00

▲ DO NOT WRITE BELOW THIS LINE ▲

SPECIAL SALES EVENT SALES TAX RETURN

A **"Special Sales Event"** means an event where retail sales are made by more than three persons (vendors). A **standard sales tax license is required if you participate in the same event that occurs more than three times at the same location during any calendar year.**

State sales tax, and if applicable, RTD/CD/FD or RTA state-collected local tax must be collected on the gross selling price of items sold with the exception of sales to another licensed dealer. In the special districts column, check the box for the district, or districts, for which tax was collected. RTD (Regional Transportation district), CD (Scientific and Cultural District), FD (Football District) use taxes must be paid if the sales are made to businesses located within the boundaries of the Districts. The Districts are Denver, Jefferson, Boulder and parts of Adams, Douglas and Arapahoe counties. The FD also includes an area in Douglas County that includes Park Meadows Mall. Do not remit tax to the state for home-rule cities which administer their own tax. The applicable taxes, tax rates and service fee information can be obtained from the event organizer.

How to file: The return, together with remittance by check, draft, or money order, must be filed with the Department of Revenue, Attn: Special Event Coordinator, P.O. Box 13200 Denver, CO 80201, on or before the 20th day of the month following the month in which such special sales event began. A separate return must be filed for each special event. Please include your account number and/or telephone number on your remittance.

- All entries of state and local taxes must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of sales tax. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents.
- A service fee is a deduction allowed for timely filed returns. It is not allowed on a delinquent return. If this rate is not shown, see Colorado Sales/Use Tax Rates (DRP 1002) to determine appropriate rate.
- Penalties and interest are due on a late payment. The penalty is 10% of the tax due. The interest rate is changed annually.

Any questions regarding the preparation of your return may be directed to Taxpayer Service by telephone: 303-238-SERV (7378). Refer to Form DRP 1002 on the Web at www.TaxColorado.com for all sales tax rates.

SPECIAL SALES EVENT SALES TAX RETURN

A **"Special Sales Event"** means an event where retail sales are made by more than three persons (vendors). A **standard sales tax license is required if you participate in the same event that occurs more than three times at the same location during any calendar year.**

State sales tax, and if applicable, RTD/CD/FD or RTA state-collected local tax must be collected on the gross selling price of items sold with the exception of sales to another licensed dealer. In the special districts column, check the box for the district, or districts, for which tax was collected. RTD (Regional Transportation district), CD (Scientific and Cultural District), FD (Football District) use taxes must be paid if the sales are made to businesses located within the boundaries of the Districts. The Districts are Denver, Jefferson, Boulder and parts of Adams, Douglas and Arapahoe counties. The FD also includes an area in Douglas County that includes Park Meadows Mall. Do not remit tax to the state for home-rule cities which administer their own tax. The applicable taxes, tax rates and service fee information can be obtained from the event organizer.

How to file: The return, together with remittance by check, draft, or money order, must be filed with the Department of Revenue, Attn: Special Event Coordinator, P.O. Box 13200 Denver, CO 80201, on or before the 20th day of the month following the month in which such special sales event began. A separate return must be filed for each special event. Please include your account number and/or telephone number on your remittance.

- All entries of state and local taxes must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of sales tax. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents.
- A service fee is a deduction allowed for timely filed returns. It is not allowed on a delinquent return. If this rate is not shown, see Colorado Sales/Use Tax Rates (DRP 1002) to determine appropriate rate.
- Penalties and interest are due on a late payment. The penalty is 10% of the tax due. The interest rate is changed annually.

Any questions regarding the preparation of your return may be directed to Taxpayer Service by telephone: 303-238-SERV (7378). Refer to Form DRP 1002 on the Web at www.TaxColorado.com for all sales tax rates.